

**DECLARATION AND POWER OF ATTORNEY**

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

PROCESSING APPARATUS, PROCESSING METHOD AND DIAMOND TOOL

the specification of which is attached.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRYAPPLICATION NO.FILING DATE

JAPAN

JP2003-087953

March 27,2003

JAPAN

JP2003-302274

August 27,2003

I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Finnegan, Henderson, Farabow, Garrett and Dunner, Reg. No. 22,540; Douglas B. Henderson, Reg. No. 20,291; Ford. F. Farabow, Jr., Reg. No. 20,630; Arthur S. Garrett, Reg. No. 20,338; Donald R. Dunner, Reg. No. 19,073; Brian G. Brunsvold, Reg. No. 22,593; Tipton D. Jennings, IV, Reg. No. 20,645; Jerry D. Voight, Reg. No. 23,020; Laurence R. Hefter, Reg. No. 20,827; Kenneth E. Payne, Reg. No. 23,098; Herbert H. Mintz, Reg. No. 26,691; C. Larry O'Rourke, Reg. No. 26,014; Albert J. Santorelli, Reg. No. 22,610; Michael C. Elmer, Reg. No. 25,857; Richard H. Smith, Reg. No. 20,609; Stephen L. Peterson, Reg. No. 26,325; John M. Romary, Reg. No. 26,331; Bruce C. Zotter, Reg. No. 27,680; Dennis P. O'Reilley, Reg. No. 27,932; Allen M. Sokal, Reg. No. 26,695; Robert D. Bajefsky, Reg. No. 25,387; Richard L. Stroup, Reg. No. 28,478; David W. Hill, Reg. No. 28,220; Thomas L. Irving, Reg. No. 28,619; Charles E. Lipsey, Reg. No. 28,165; Thomas W. Winland, Reg. No. 27,605; Basil J. Lewris, Reg. No. 28,818; Robert J. Gaybrick, Reg. No. 27,890; Martin I. Fuchs, Reg. No. 28,508; E. Robert Yoches, Reg. No. 30,120; Barry W. Graham, Reg. No. 29,924; Thomas H. Jenkins, Reg. No. 30,857; Robert E. Converse, Jr., Reg. No. 27,432; Clair X. Mullen, Jr., Reg. No. 20,348; Christopher P. Foley, Reg. No. 31,354; John C. Paul, Reg. No. 30,413; Roger D. Taylor, Reg. No. 28,992; David M. Kelly, Reg. No. 30,953; Kenneth J. Meyers, Reg. No. 25,146; Carol P. Einaudi, Reg. No. 32,220; Walter Y. Boyd, Jr., Reg. No. 31,738; Steven M. Anzalone, Reg. No. 32,095; and .....

Please address all correspondence to FINNEGAN, HENDERSON, FARABOW, GARRETT AND DUNNER, 1300 I Street, N.W., Washington, D.C. 20005, Telephone No. (202) 408-4000.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent

issued thereon.

INVENTOR; SIGNATURE	DATE	RESIDENCE AND POST OFFICE ADDRESS
Sign: <i>Hiroyuki Matsuda</i>	Date: <i>March 17, 2004</i>	Sagamihara-shi, Kanagawa, Japan c/o Konica Minolta Opto, Inc. 2970 Ishikawa-machi, Hachioji-shi, Tokyo, 192-8505 Japan
Type: Hiroyuki MATSUDA	Citizen of: JAPAN	
Sign: <i>Shigeru Hosoe</i>	Date: <i>March 15, 2004</i>	Hachioji-shi, Tokyo, Japan c/o Konica Minolta Opto, Inc. 2970 Ishikawa-machi, Hachioji-shi, Tokyo, 192-8505 Japan
Type: Shigeru HOSOE	Citizen of: JAPAN	
Sign: <i>Kazuhiro WADA</i>	Date: <i>March 08, 2004</i>	Hachioji-shi, Tokyo, Japan c/o Konica Minolta Opto, Inc. 2970 Ishikawa-machi, Hachioji-shi, Tokyo, 192-8505 Japan
Type: Kazuhiro WADA	Citizen of: JAPAN	